



भारत का राजपत्र

The Gazette of India

प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

सं० 41]
No. 41]

नई दिल्ली, शनिवार, नवम्बर 4, 1967 (कार्तिक 13, 1889)
NEW DELHI, SATURDAY, NOVEMBER 4, 1967 (KARTIKA 13, 1889)

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके
Separate paging is given to this Part in order that it may be filed as a separate compilation

भाग III—खण्ड 3 PART III—SECTION 3

लघु प्रशासनो से सम्बन्धित अधिसूचनाएं

Notifications relating to Minor Administrations

GOVERNMENT OF PONDICHERRY

Chief Secretariat
(Public Works)

Pondicherry, the 20th October 1967

No. 1886/Dev/PW/E/66—In exercise of the powers conferred by Notification No. F.5/4/65-GP, dated 11th January 1965 of the Ministry of Home Affairs, Government of India, the Lieutenant Governor of Pondicherry, hereby makes the following rules further to amend the Government of Pondicherry, Assistant Engineers (including Deputy Director of Public Works Department) Class II (Technical) Recruitment Rules, 1965 published in the Gazette vide Planning and Development Department Notification No. 17843/Dev/PW/E/64 dated 31-1-1966, namely :—

1. These rules may be called the Government of Pondicherry Assistant Engineers (including Deputy Director of Public Works Department) Class II (Technical) Recruitment (Amendment) Rules, 1967.

2. In the Government of Pondicherry Assistant Engineers (including Deputy Director of Public Works Department) Class II (Technical) Recruitment Rules, 1965, for the existing schedule, the schedule hereto annexed shall be substituted.

(By order of the Lt. Governor)

Recruitment Rules for the post of Assistant Engineer (including Deputy Director) in the Public Works Department, Government of Pondicherry.

1. Name of Post—Assistant Engineer (Including Deputy Director).

2. No. of Posts—12.

298G1/67

3. Classification—Class II.

4. Scale of Pay—Rs. 350-25-650.

5. Whether Selection Post or non-Selection Post—Selection.

6. Age for direct recruits—30 years and below. (Relaxable for Government servants).

7. Educational and other qualifications required for direct recruits—Essential : Degree in Civil Engineering of a recognised University or equivalent.

OR

Diploma in Civil Engineering from a recognised institution or equivalent with about 3 years professional experience.

(Qualifications relaxable at Commission's discretion in case of candidates otherwise well qualified.)

8. Whether age and educational qualifications prescribed for direct recruits will apply in the case of Promotion—Age : No. Qualifications : As indicated in Column 11.

9. Period of probation, if any—2 years.

10. Method of recruitment whether by direct recruitment or by promotion or by deputation/transfer and percentage of the vacancies to be filled by various methods—By promotion failing which by transfer on deputation—80%. Direct recruitment—20%.

11. In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer to be made—Promotion : (i) Section Officers possessing a recognised degree in Civil Engineering or equivalent with 3 years service in the grade failing which Section

Officers holding diploma in Civil Engineering with 6 years service in the grade—50%.

(ii) Section Officers possessing a recognised diploma in Civil Engineering with 6 years service in the grade—50%.

Transfer on deputation.—Suitable officer holding analogous posts under Central/State Public Works Department (Period of deputation ordinarily not exceeding 3 years).

[These posts shall be deemed as tenure posts when filled by deputation from State Public Works Department officers.]

12. If a DPC exists, what is its composition—Class II Departmental Promotion Committee.

13. Circumstances in which U.P.S.C. is to be consulted in making recruitment—As required under the rules.

The 23rd October 1967

No. 14715/CS/EL/67—On relief from the post of Divisional Engineer (Electrical), Madras State Electricity Board, Madras, Shri Mohamed Hameed has been appointed as Director of Electricity Department, Government of Pondicherry with effect from the forenoon of the 28th August, 1967 vice Shri A. D. Moraes.

(By order of the Lt. Governor)
R. LAKSHMIKANTHAN
Under Secretary to Government

Finance Department

Pondicherry, the 18th October 1967

No. 1-30/61/F.5-(i)—Shri V. Swaminathan, a retired Commercial Tax Officer of the Government of Madras, presently re-employed as Commercial Tax Officer, Pondicherry, is appointed temporarily as Deputy Commissioner (Sales Tax), Pondicherry, with immediate effect till 5th April, 1968. The appointment is terminable by three months notice on either side.

(By order of the Lieutenant Governor)
S. VAITHYANATHAN
Under Secretary (Finance)

ADMINISTRATION OF DADRA & NAGAR HAVELI

Silvassa, the 1st September 1967

ORDER

SUBJECT :—*Assessment and Recovery of Audit fees from the Cooperative societies in the Union Territory of Dadra and Nagar Haveli.*

No. Coop/Audit fees/of 1967—In exercise of the powers vested in him under Section 84(7) read with Section 168 of the Gujarat Cooperative Societies Act, 1961, as extended to the Union Territory of Dadra and Nagar Haveli, the Administrator, Dadra and Nagar Haveli, Silvassa is pleased to prescribe the Scale of Audit Fees as per Appendix I for auditing the accounts of the Cooperative Societies by the Registrar or persons duly authorised by him. The Audit fees will be assessed and recovered from the Cooperative Societies by the Registrar or persons authorised by him in this behalf from time to time and will be subject to the following conditions :—

1. The assessment of Audit fees will have to be got approved by the Registrar before recovering the same from the concerned societies.

2. The audit fees will be credited into the Government Treasury by the office-bearers of the concerned societies before 31st March of every year on receiving the notice for payment of audit fees from the Registrar or persons authorised by him in this behalf unless the societies are exempted from payment of audit fees or the so-

ciety has been granted exemption from payment of audit fees by the Registrar for any specific year. In granting such exemption, the Registrar will abide by the instructions issued from time to time by the Administrator.

3. The Society should submit the challan after payment of audit fees to the Registrar.

4. If any society fails to pay the audit fees in any year, unless it is exempted from payment of audit fees, the arrears of audit fees will be recovered, as arrears of land revenue from the assets of the society.

5. The Society is not eligible to get the refund of audit fees paid, if the audit could not be conducted for reasons attributable to the society's omission or fault. However a society can claim refund of audit fees paid, if not audited for any particular year by the Registrar or any persons duly appointed by him for this purpose, for no fault of its own. The fact, whether the audit of a particular society could not be conducted by reasons of the failure on the part of a society or not will be decided by the Registrar and his decision shall be final.

6. The audit fees will be credited into the Treasury under the head of account as communicated by the Registrar from time to time.

7. The Registrar shall maintain or cause to be maintained the accounts of the assessment and recovery of the audit fees as well as exemptions granted and adjustments made for the recovery and refunds of audit fees to the Cooperative Societies from time to time.

8. Anything done or any action taken in this connection regarding assessment, recovery and exemptions of audit fees to the Cooperative Societies before this order came into force shall be deemed to have been done under the provisions of this order.

9. The assessment will be done on the working capital and turnover, as the case may be, of the preceding Cooperative year and the recovery shall be effected during the financial year.

10. This order will come into force immediately.

By order of and in the name of
the Administrator of D & NH

M. S. DAYAL
Collector

*Dadra and Nagar Haveli
Silvassa*

APPENDIX I

SCALE OF AUDIT FEES

Agricultural Credit Societies

An audit fee at the rate of 5/8% calculated on the working capital as it stood at the close of the last preceding cooperative year, on all agricultural credit societies (except those which are affiliated to supervising unions in which cases the audit fee will be levied at the rate of 1/4% only) subject to a minimum of Rs. 10 is levied.

I. *District Central Banks and other Financing Agencies*—such as the Bom. Cooperative Housing Finance Society :

For the first Rs. 50,000 of working capital—1/8%.

For the next Rs. 50,000 of working capital but not exceeding Rs. 1 lakh—1/8%

For the next Rs. 2 lakhs of working capital but not exceeding Rs. 3 lakhs—1/16%

For the next Rs. 2 lakhs of working capital but not exceeding Rs. 5 lakhs—1/32%.

For the next Rs. 45 lakhs of working capital but not exceeding Rs. 50 lakhs—1/32%.

Every Rs. 1 lakh after Rs. 50 lakhs—1/64%.

With a maximum fee of Rs. 2,000.

For every branch of a Bank situated in the same district as the Bank itself a fee of Rs. 75 should be charged and if the branch is outside the district, a fee of Rs. 125 should be charged. In case there is more than one branch outside the headquarters but situated in one and the same district, the fee for the first branch should be Rs. 125 and for the other branches Rs. 75 each—G.R. R.D. 1529/45 dated 7-11-47 as modified by Government Corrigendum 1529/45 dated 31-3-1948.

II. Insurance Societies

For the first turnover of Rs. 1,00,000—1/4%.

For the next turnover of more than Rs. 1,00,000 but not Rs. 3,00,000—1/8%.

For the next turnover of more than Rs. 3,00,000 but not more than Rs. 5,00,000—1/16%.

For the next turnover of more than Rs. 8,00,000 and not more than Rs. 10,00,000—1/32%.

For every Rs. 1,00,000 over Rs. 1,00,000 of turnover Rs. 10,00,000—1/64%.

Note.—The turnover means and includes the totals of receipt side and loans advanced during the year by the societies—G.R.D.D. No. CSA 1554-D, dated 15-11-1954.

III. Urban Banks and Societies and other non-Agricultural credit societies

For working capital up to Rs. 50,000—1/4%.

For next Rs. 50,000 of working capital but not exceeding Rs. 1 lakh—1/8%.

For next Rs. 2 lakhs of working capital but not exceeding Rs. 3 lakhs—1/8%.

For next Rs. 2 lakhs of working capital but not exceeding Rs. 5 lakhs—1/16%.

For next Rs. 45 lakhs of working capital but not exceeding Rs. 50 lakhs—1/32%.

For every Rs. 1 lakh after Rs. 50 lakhs with a maximum of Rs. 1,500—1/64%.

With a minimum of Rs. 25

In the case of Urban Credit and Salary Earners Societies with a working capital below Rs. 50,000 the scale of audit fees leviable on such societies will be subject to a minimum of Rs. 25.

For every branch of a Bank situated in the same district as the Bank itself a fee of Rs. 50 should be charged. If the branch is outside the district, the fee should be Rs. 100. In case there is more than one branch outside the headquarters, but situated in one and the same district the fee for the first branch should be Rs. 100 and for the other branches Rs. 50 each.

N.B. :—Urban or Salary Earners Societies including 'Factory Workers' and other non-agricultural credit societies are charged audit fees as above.

IV. Consumers Societies

For the first Rs. 25,000 of turnover—3/8%.

For the next Rs. 50,000 but not exceeding Rs. 75,000—1/4%.

For the next Rs. 25,000 of turnover but not exceeding Rs. 1 lakh—1/8%.

For the next Rs. 9 lakhs of turnover but not exceeding Rs. 10 lakhs—1/16%.

For the next Rs. 15 lakhs of turnover but not exceeding Rs. 25 lakhs—1/32%.

For every Rs. 1 lakh over Rs. 25 lakhs subject to a minimum of Rs. 75 and maximum of Rs. 1,500—1/64%.

'TURNOVER' in the case of consumers societies is taken to mean 'Sales' only.

V. *Agricultural non-credit societies.*—Agricultural non-credit societies (Except Sale Societies) of at least 3 years standing :

For the first Rs. 1 lakh of turnover—1/16%.

For the next Rs. 2 lakhs of turnover—1/32%.

For the next Rs. 47 lakhs of turnover but not exceeding Rs. 50 lakhs—1/64%.

For every Rs. 1 lakh over Rs. 50 lakhs of turnover subject to a maximum fee of Rs. 2,000 with a minimum of Rs. 25—1/128%.

Note. :—The meaning of the 'turnover' to be as per instructions of the Registrar—G.R.R.D. 1529/45, dated 7-11-1947 as corrected on 31-3-1948.

Turnover : In the case of Agricultural non-credit societies (other than sale societies).

For the purpose of arriving at the total turnover the various accounts such as pledge account, hypothecation account, clean cash credit account maintained by the societies with the Banks which represent loans borrowed by such societies from the Financing Banks, should not be considered as falling under "Deposits into and withdrawals from the Bank" which expression refers to accounts of the type of Current and Savings Bank Account—R-s ADM-1/Scale of 1958 dated 14-10-53.

VI. Societies doing supply work of any kind, which at present pay audit fees on the basis of their working capital including Taluka Development Associations or Boards should be charged separate audit fees on the turnover (Sales) irrespective of their standing (at the scales prescribed for purchase and sale Unions in Government Resolution Revenue Department No. 1529/45, dated 28-6-1947) as under :—

For the first Rs. 1 lakh of turnover—1/4%.

For the next Rs. 2 lakhs of turnover but not more than Rs. 3 lakhs—1/8%.

For the next Rs. 3 lakhs of turnover but not more than Rs. 5 lakhs—1/16%.

For the next Rs. 5 lakhs of turnover but not more than Rs. 10 lakhs—1/32%.

For every Rs. 1 lakh of turnover over Rs. 10 lakhs—1/64%.

"The maximum fee leviable shall be Rs. 2,000. In levying such separate audit fee on the turnover (sales) the working capital of such societies employed in its supply business as on the last day of the Cooperative year, should be deducted from the total working capital and if the society is liable to pay audit fees calculated on the basis of its working capital, for the audit of accounts of its regular business the usual audit fee should be levied on such reduced working capital—G.R.D.D. 1539/45, dated, 7-11-1947 as corrected on 31-3-1948, see also Govt. Corrigendum R.D. No. 1529/45, dated 31-3-1948.

VII. Housing Societies

For the first Rs. 50,000 of the turnover—1/16%.

For turnover after 50,000 up to 1 lakh—1/16%.

For turnover from 1 lakh up to 3 lakhs—1/32%.

For turnover from 3 lakhs up to 5 lakhs—1/64%.

For turnover from 5 lakhs up to 50 lakhs—1/64%.

For every lakh after 50 lakhs—1/128%.

With a maximum fees of Rs. 1,500 subject to a minimum of Rs. 50.

Note.—Meaning of 'Turnover' :

2. In the case of Housing Societies during the period of construction 'turnover' should be taken to mean the

total debits and afterwards the total credits. The deposits in and withdrawals from the Bank are to be excluded.

VIII. *Non-agricultural non-credit societies of at least 3 years standing.*—(Except Industrial Association and Consumers 'Societies') :

For the first Rs. 20,000 of the working capital—1/4%.

For working capital exceeding Rs. 20,000—1/8%. vide G.R.R.D. 1529/45, dated 7-11-1947 corrected on 21-3-1948.

IX. *Thrift Societies.*—In case of thrift societies, whose loan business does not exceed 50 per cent of their working capital the audit fee is levied at a flat rate of 1/8 per cent of the working capital. Where the loans advanced by this class of societies exceed 50 per cent of the working capital, audit fee would be charged at rates applicable to urban societies.

X. *Land Mortgage Banks.*—(1) In the case of Primary Land Mortgage Banks—Rs. 13 *per diem* if audited by a District Auditor or an Auditor under the Special Auditor and Rs. 18 *per diem* if audited by a special Auditor.

(2) In case of State Land Mortgage Bank—Rs. 40 *per diem*.

Note.—A day should be considered to be 7 1/2 hours duration of work and half a day of 3 1/4 hours, more than 3 1/4 hours and less than 7 1/2 hours being counted as whole day vide G.R.B.D. No. 1929/45, dated 31st January 1946.

Land Mortgage Sections maintained by the District Central Cooperative Banks should be charged audit fees according to the scales applicable to Primary Land Mortgage Banks G.R.D.D. LMB 1453-D, dated 23-11-53.

XI. *Purchase and sale societies and sale societies with a turnover more than Rs. 25,000 except cotton sale societies*

For the first Rs. 1,00,000 of the turnover—1/4%.

For the next turnover of more than Rs. 1,00,000 but not Rs. 3,00,000—1/8%.

For the next turnover of Rs. 3,00,000 but not more than Rs. 5,00,000—1/16%.

For the next turnover of more than Rs. 5,00,000 but not more than Rs. 10,00,000—1/32%.

For every Rs. 1,00,000 over Rs. 10,00,000 of turnover—1/64%.

The minimum and maximum fee leviable shall be respectively Rs. 75 and Rs. 2,000 Branches, sale depots, distribution centres and fair price shops, etc. run by the above-mentioned institutions should be charged at the rate of Rs. 75 per unit—G.R.R.D. 1529/45, dated 28-6-1948 as modified by G.R.D.D. CSC 5751-D, dated 14-3-53.

'TURNOVER' in the case of Purchase and Sale Societies and Consumers' Societies is taken to mean sales only.

XII. *Cotton Sale Societies*

For the first Rs. 1,00,000 of the turnover—1/8%.

For the next turnover of more than Rs. 1,00,000 but not Rs. 5,00,000—1/16%.

For the next turnover of more than Rs. 5,00,000 but not Rs. 8,00,000—3/64%.

For the next turnover of more than Rs. 8,00,000 but not Rs. 10,00,000—1/32%.

For every Rs. 1,00,000 over Rs. 10,00,000 of turnover—1/64%.

The maximum amount of audit fees—Rs. 2,000.

The minimum amount of audit fees—Rs. 50.

The purchase and sale unions which are at present grouped with the cotton sales societies, for levying audit

fees should continue to pay the rate of audit fees existing at present vide No. 1529/45, dated 28-6-47 G.R.D.D. No. CSK/1453, dated 19-1-54 as modified by G.R. of even number, dated 9-9-54.

XIII. *District Industrial Cooperative Associations of three years' standing*

For the first Rs. 1 lakh of turnover—1/4%.

For the next turn turnover more than Rs. 1 lakh but not Rs. 3 lakhs—1/8%.

For the next turnover of Rs. 3 lakhs but not more than Rs. 5 lakhs—1/16%.

For the next turnover of Rs. 5 lakhs but not more than Rs. 10 lakhs—1/64%.

For every Rs. 1 lakh over Rs. 10 lakhs of turnover—1/64%.

The minimum and maximum fee leviable shall be respectively Rs. 75 and Rs. 2,000.

Branches, Sale depots, distribution centres, fair price shops run by the above associations, should be charged Rs. 50 per unit—G.R.R.D. 1529/45, dated 16-5-1948.

XIV. (a) *Multi-purpose Societies having a turnover of more than Rs. 25,000*

For the first Rs. 1,00,000 of the turnover—1/16%.

For a turnover between Rs. 1,00,000 and Rs. 3,00,000 :

For the first Rs. 1,00,000—1/16%.

For the rest—1/32%.

For a turnover above Rs. 3,00,000 :

For the first Rs. 1,00,000—1/16%.

For the next Rs. 2,00,000—1/32%.

For the next Rs. 47,00,000—1/64%.

For every Rs. 1,00,000 over Rs. 50,00,000—1/128%.

The minimum fees shall, however, be Rs. 50 and the maximum fee Rs. 1,500—G.R.R.D. 1529/45, dated 28-6-1948.

XIV. (b) *Multi-purpose Societies having a turnover below Rs. 25,000*

An audit fee at the rate of 5/8 per cent calculated on the working capital as it stood at the close of the last preceding cooperative year except those which are affiliated to supervising unions in which case, the audit fee will be levied at the rate of 1/4 per cent i.e. at 4 annas per cent of working capital subject to a minimum of Rs. 10.

Federations of any class or classes of Cooperative Institutions which do the work of cooperation and supervision, etc. over affiliated societies and which do not undertake any profit-earning business, should be exempted from payment of audit fees for the first five years.

Federations of any class or classes of cooperative societies/Institutions, which in addition to the normal work of Coordination and supervision have undertaken business which is likely to yield profit should be levied audit fee in respect of such business done by them as per scales of fees laid down for the class of societies affiliated to them.

Market Committees.—For auditing accounts of market committees by auditors under Rule 50 of Bom. Agricultural produce Markets Rules, 1941 the Director of Agricultural Marketing has fixed audit fees of Rs. 12 *per diem* subject to a maximum of Rs. 125 in any one case.

Exemptions.—Taluka Development Associations or Boards, District Boards of Supervising Unions and payment of audit fees.

Exemptions.—The Registrar is to exercise discretionary power vested in him to grant exemption from payment of audit fees in suitable cases. Industrial Societies are exempted from payment of audit fees for the first three years.